

REG 35-113 DETERMINATION BY THE STATE TAX COMMISSIONER

113.01 Notification of the Findings and Order of the State Tax Commissioner under all proceedings shall be served on the petitioner, licensed organization, licensee, or permitholder. Notice shall be in writing and shall state the findings of fact and conclusions of law reached by the State Tax Commissioner. The findings of fact shall consist of a concise statement of the conclusions upon each contested issue of fact. The petitioner, licensed organization, licensee, or permitholder may initiate an appeal after service is made of the State Tax Commissioner's decision or Findings and Order. If service is by certified mail, return receipt requested, service upon the petitioner, licensed organization, licensee, or permitholder will be considered to have been completed as of the date of deposit in the United States Post Office. If notice is served personally, service upon the petitioner, licensed organization, licensee, or permitholder will be considered to have been completed as of the date of delivery.

(Sections 9-418, 9-419, 9-421, 9-612, 77-369, 77-27,127, 77-27,128, 84-909, 84-915, and 84-917, R.R.S. 1943. Sections 9-226, 9-226.01, 9-227, 9-229, 9-322, 9-322.02, 9-323, 9-325, R.S.Supp., 1988. January 3, 1990.)